IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 4TH DECEMBER 2007 / 13TH AGRAHAYANA 1929

W.P(C).No. 35801 of 2007(K)

PETITIONER:

T.J.JOHNSON, THYPODATH HOUSE,
KADAVANTHARA, COCHIN - 20.

BY ADV. SRI.K.J.ABRAHAM

RESPONDENTS:
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1. **THE COMMERCIAL TAX OFFICER**
   (WORKS CONTRACT & LTD),
   ERNAKULAM, COCHIN - 15.

2. **DEPUTY TAHSILDAR (R.R),**
   KANAYANNUR TALUK,
   ERNAKULAM, COCHIN - 11.

BY GOVT. PLEADER, SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 35801 OF 2007 K

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Dated this the 4th December, 2007

J U D G M E N T

The prayer in this writ petition is to quash Ext. P4 to the extent it directs the petitioner to remit tax for the period 2001-02. Ext. P4 is an order of assessment issued as early as on 28-12-2006. Admittedly, the petitioner has not challenged the same in the manner known to law. Thus the liability having been allowed to become final, this writ petition is filed at this distance of time contending that Ext. P4 is unsustainable on merits.

2. If the petitioner was aggrieved by the above order, the remedy available to him was to have pursued his statutory remedy. This the writ petitioner has not done. If that be so, at this distance of time the petitioner cannot be allowed to raise any challenge against Ext. P4 in a proceedings under Article 226 of the Constitution. I am not inclined to exercise the discretionary power under Article 226 of the Constitution of India.

Writ petition fails and is dismissed.

ANTONY DOMINIC
JUDGE

jan/-